

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF VIRGINIA

Richmond Division

UNITED STATES OF AMERICA

v.

EDWARD HUGH OKUN, and
LARA COLEMAN,

Defendants.

Criminal No. 3:08CR132

RESTITUTION ORDER

1. The defendants are sentenced to pay \$128,892,575.97 as restitution, and shall be jointly and severally liable with each other as well as any defendant ordered to pay restitution for the same losses.¹
2. The victims' names and respective losses are listed in Attachment A to this Restitution Order. This Order shall be deemed part of the Judgment entered as to each defendant in this case.
3. The amount of restitution paid to any victim, collectively, shall not exceed the victim's total loss from the offenses of conviction. Any amounts received by a victim from a source other than the bankruptcy case involving 1031 Tax Group, LLC and related entities, shall be offset against the restitution obligation. To the extent practicable, the victims shall report amounts received from a source other than the Bankruptcy Trustee directly to the Clerk of Court at the address provided below.
4. Any disbursements made to any victim by the Bankruptcy Trustee in connection with In Re The 1031 Tax Group, L.L.C. et al. Case No. 07-11448 (Bankr. S.D.N.Y.) shall be credited against the amount of loss owed as restitution.
5. The Bankruptcy Trustee shall provide an accounting of any disbursements made to any victims identified in Attachment A. Such accounting shall be made within 30 days of the disbursement and directed to:

¹ The related cases are United States v. Robert D. Field, II (Docket No. 3:08CR307) and United States v. Richard B. Simring (Docket No. 3:08CR321).

Clerk of Court, U.S. District Court
Suite 3000
701 East Broad Street
Richmond, Virginia 23219-3528

6. As directed at the restitution hearing held on August 6, 2009, the following losses shall not be included for purposes of restitution:
 - a) Attorney and accounting fees;
 - b) Capital gains tax and all other tax-related consequences as a result of the offenses of conviction;
 - c) Pre-judgment interest, and
 - d) any other consequential damages not incorporated in the amounts listed in Attachment A.
7. For the reasons set forth in a separate memorandum opinion, all victims who sold their claim to a third party shall not receive restitution for the same loss amounts transferred as part of the claim.
8. Restitution is due and payable in full immediately. The defendants shall make a bona fide effort to pay restitution in full as soon as practical. Any payment plan imposed by the Court shall not prevent the United States or a victim from enforcing this restitution order as permitted by law.
9. The defendants shall pay to the Clerk at least \$500 per month or 25 percent of gross income, whichever is greater, beginning 60 days from release from incarceration. This requirement shall also be a provision of supervised release for the period of time a defendant is on supervised release.
10. No delinquent or default penalties will be imposed except upon Order of the Court. Pursuant to 18 U.S.C. §3612(f), the Court finds that the defendants do not have the ability to pay interest on the restitution award, and interest is waived.
11. The defendants shall participate in the Bureau of Prisons' Inmate Financial Responsibility Program at a rate of at least \$25 per quarter, or if assigned as a UNICOR grade 1 through 4 employee, at least 50% of the prisoner's monthly pay.
12. Payments to Victims.

The Clerk of Court shall distribute the funds to the victims on a pro rata basis. That is, each direct victim shall be entitled to a share in the proceeds in an amount equal to the

percentage that each direct victim's loss is of the losses of all the direct victims. The Clerk may withhold distribution of any restitution amounts until the sum available for restitution to each victim is at least \$25.00.

/s/ REP
Honorable Robert E. Payne
Senior United States District Judge

ENTERED this 26th day of August, 2009.
at Richmond, Virginia

I ASK FOR THIS:

DANA J. BOENTE
UNITED STATES ATTORNEY

Jessica A. Brumberg
G. Wingate Grant
Assistant United States Attorney

SEEN:

Rog Wagon for
Carolyn V. Grady
Counsel for Edward H. Okun

SEEN AND CONSENTED TO:

Claire G. Cardwell
Claire G. Cardwell
Counsel for Lara G. Coleman

**ATTACHMENT A
REDACTED**

	Name (Business Name)	Amount
1	Adams, Terry & Sylvia	\$186,326.63
2	Adkisson Lonnie & Vibeke (Adkisson Family Associates, LLC)	\$111,244.43
3	Ainsworth, Dustin	\$50,000.00
4	Almasco, Cayetana	\$58,360.87
5	Amari, Paula & Frances	\$1,034.91
6	Amick, Willima	\$154,473.50
7	Antrim, John	\$275,537.98
8	Antrim, John	\$9,517.75
9	API Phoenix LLC	\$1,036,281.72
10	Ardebili, Farid	\$102,358.26
11	Ardebili, Farshid	\$102,358.26
12	Arthur, Michael	\$684,728.91
13	ASM Capital LLP	\$10,643,501.97
14	Aziz, Nusrat	\$80,903.44
15	Aziz, Nusrat	\$75,761.35
16	Baldwin Commons Associates	\$374,632.06
17	Bames, Donald	\$110,642.28
18	Beck, Lawrence & Wanda	\$17,583.85
19	Beepot, Joanne (Orange Park BP Enterprises)	\$286,889.21
20	Benitez, John (100 Garfield LLC)	\$1,111,058.44
21	Bernhard, John & Dawn	\$19,404.32
22	Bernhard, John & Dawn	\$5,771.97
23	Bernhard, John & Dawn	\$73,738.09
24	Bond, Oscar	\$60,092.73
25	Bordoni, Diane & James	\$10,566,140.00
26	Borjon-Rodriguez, Cynthia	\$131,282.07
27	Boudreau, Darin'	\$487,222.02
28	Bowman, Janet (Janet Furman Bowman Trust)	\$60,000.00
29	Boyle, Patrick & Carol	\$92,953.09
30	Bradley, James & Joyce (James and Joyce Bradley Trust)	\$208,194.90
31	Bradley, Karen & Gary	\$1,135,953.36
32	Brady, Cheri (CB Properties)	\$230,846.78
33	Brazier, Teleus & Yolaine	\$65,757.57
34	Breiter, Carol & Steven	\$137,825.62
35	Brown, Richard & Linda	\$73,069.82
36	Buich, Janet	\$350,759.53
37	Buono, Robert	\$1,002,405.24
38	Cain, Ruth	\$57,009.50
39	Callahan, Elizabeth	\$867,688.19
40	Camacho, Mark	\$487,660.04
41	Cao, Tin	\$462,621.28
42	Capitol Aggregates LTD	\$8,020,000.00
43	Cardilli, Richard	\$187,325.00
44	Carton, Patrick & Kathleen	\$77,722.08
45	Cass, Donald & Gayle	\$284,631.57
46	Castellanos, Edgar & Nelly	\$172,970.62
47	Casterline, John & Jane	\$24,711.73
48	Cavazos, Arturo & Elizabeth	\$49,694.10
49	Chen, Hsui-Jen	\$916.40
50	Chen, Whei-Jen	\$422,116.41
51	Christiansen, Van Kevin (C5 Properties LTD)	\$205,792.95
52	Clapp, Gary	\$20,000.00
53	Clifford, William	\$911,025.00

**ATTACHMENT A
REDACTED**

	Name (Business Name)	Amount
54	Cochran, Judith	\$74,164.87
55	Cogan, Sandra	\$502,922.35
56	Cohen, Amir (New West Properties LLC)	\$1,394,213.00
57	Collins, James	\$1,373,883.99
58	Coyle, Mike	\$18,676.86
59	Cravey, Sidney	\$515,267.31
60	Davis, Charles	\$207,148.22
61	Deaton, Kyle & Leigh Notti	\$504,851.37
62	De Fabrique, Nicolas	\$122,464.53
63	Del Monte, David	\$131,530.00
64	DeMelo, Maria & Jose Pedro	\$299,883.37
65	Demos, Paul	\$10,000.00
66	Dertien, Dennis	\$5,400.00
67	Dingivan, Edward & Jane	\$234,090.20
68	Donkonics, John & Nancy	\$2,810,648.12
69	Driscoll, Teresa	\$231,127.20
70	Dudas, Michael	\$155,619.97
71	Dugan, John (Dugan Family Trust)	\$409,912.26
72	Eddings, Phillip & Susan	\$214,421.18
73	Edwards, Patrick & Valerie	\$262,108.53
74	Elizondo, Rose	\$290,827.80
75	Emery, Cheryl & Christopher	\$478,529.53
76	Faibish, Mair (222 Centrell Ave Corp)	\$1,500,000.00
77	Falk, Hendrick	\$98,662.87
78	Forsythe, Cheryl	\$40,000.00
79	Frederick, Raymond	\$20,978.24
80	Freeman, Jon	\$43,485.34
81	Freeman, Jon	\$29,308.59
82	Freeman, Jon	\$10,981.39
83	Gamer, Frederick & Halaine	\$1,634.38
84	Gennaro Real Estate Development	\$1,046,687.19
85	Gerschman, Thomas	\$1,812,390.42
86	Ghavidel, Fred (G & G Joint Venture)	\$426,671.83
87	Gibson, Sharon & Robert	\$99,085.31
88	Gilmore, Duane	\$77,190.47
89	Glover, Gregory & Jessica	\$212,742.97
90	Gonzales, Almario & Myma	\$31,758.76
91	Green, Joyce c/o Brooke A. Green-Smuts	\$2,518,351.98
92	Gross, William (Medical Practice Mgmt Svcs Inc)	\$157,640.95
93	Grothaus, Sheldon (Texas Ranch Developers LTD)	\$78,391.92
94	Guirguis, Samuel	\$455,067.40
95	Gustafson, Lee & Joy (Gustafson Family Trust)	\$185,272.22
96	Gustafson, Lee & Joy (Gustafson Family Trust)	\$189,758.74
97	Guthrie Family Trust, Brenda Murray, Trustee	\$55,386.09
98	Haguewood, James (One Group LLC)	\$202,301.45
99	Haines, Gail & Charles	\$5,000.00
100	Hanmore, Erol	\$24,638.02
101	Harmon, Tom (Linaka LP)	\$419,793.70
102	Harrington, Judith	\$950,000.00
103	Hathaway, Robert & Patty (Hathaway Family Trust)	\$79,861.50
104	Hayes, Robert & Joan (Robert & Joan Hayes Family Trust)	\$198,553.77
105	Hain Capital Group LLC	\$1,680,768.87
106	Henderson, Susan & Ross	\$5,200.00

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REDACTED**

	Name (Business Name)	Amount
107	Herrera, Brenda	\$69,551.94
108	Hines, Don (PJ Ravenna LLC)	\$147,472.20
109	Hoffman, James	\$1,553,361.04
110	Holmes, Evelyn	\$382,934.60
111	Honigblum, Tom	\$323,803.70
112	Householder, Trevan (Cup Dance Trust)	\$20,668.25
113	Howlett, David & Catherine	\$125,804.60
114	Huber, Gregory (Cell Tex Site Service LTD)	\$2,110,000.00
115	Hudson, William	\$234,565.98
116	Hung, Liang-Yu & Hsing-Fu Tsai	\$177,147.41
117	Hunter, Anita	\$1,365,294.58
118	Itz, Jeremy & Monica	\$90,525.50
119	Jenschke, Lamar	\$22,443.42
120	Jesko, Elizabeth (Jesko Family Trust)	\$453,786.58
121	Kadson, Jeffrey (Karlson Group)	\$59,517.36
122	Kashani, Mohammad	\$389,297.37
123	Kasprzyk, Daniel	\$198,390.70
124	Kaufman, Nancy (Nancy Kaufman Family LLC)	\$438,111.14
125	Keeler, Carol & James	\$479,684.21
126	Kelly, Brian & Nadine (Doctor Cool Air Inc.)	\$51,000.00
127	Keto, Eric	\$199,926.35
128	Kinzel, Margaret & Shehom (Kinzel Enterprises Inc.)	\$93,062.06
129	Kisler, LLC & Menorah Six, LLC	\$173,413.48
130	Kruse, John	\$400,457.74
131	Kucera, Saralee & Jiri	\$181,725.24
132	Laura, Kenneth	\$20,000.00
133	Laura, Kevin Michael	\$19,980.00
134	Lee, Bruce	\$117,330.50
135	Linares, Jesus (Norgee Real Estate Holding Co)	\$187,914.45
136	Litvin, Anamaria & Miguel	\$59,515.24
137	LJ 904 West Ave LTD c/o Andy Hull	\$1,423,900.46
138	LJ Ambassador, LTD c/o Andy Hull	\$3,127,794.22
139	LJ Castle Hill Ventures LTD c/o Andy Hull	\$280,592.24
140	LJ Villa Marquis LTD c/o Andy Hull	\$1,379,898.62
141	Loulourgas, Emilia (Loulourgas Properties LTD)	\$982,426.90
142	M Circle O LTD	\$534,090.15
143	Mag Ave LLC	\$63,104.86
144	Magnomin Corp c/o Jeremy Harwood Esq. Blank Rome LLP	\$852,368.75
145	Maldonado, Michael & maria	\$9,927.00
146	Maltzer, Paul	\$250,000.00
147	Mann, Judith (CNM Realty LLC)	\$1,274.01
148	Martin, David	\$100,349.42
149	Martinez, Florencio	\$413,437.00
150	Mathia, James & Margaret	\$106,922.78
151	McGuire, John (Stracum River Investment LLC)	\$500.00
152	McGuire, John (Stracum River Investment LLC)	\$4,200.00
153	Mehus, Jamison	\$50,000.00
154	Meridith, Daniel	\$231,175.83
155	Meyers, Lee & Stuart	\$4,500.00
156	Middleton, Frank (Real Estate Broker)	\$134,340.00
157	Middleton, Frank (Real Estate Broker)	\$256,427.00
158	Middleton, Sara	\$227,616.50
159	Miller, Sherri	\$50,000.00

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	Name (Business Name)	Amount
160	Mizrachi, Mike (Eagle Creek Corp)	\$67,726.23
161	Mooradian, Richard (Richard Mooradian Trust)	\$863,482.50
162	Moore, Sonja	\$400,000.00
163	Morley, Richard	\$249,551.56
164	Mueller, Thomas (Thomas W. Mueller Revocable Family Trust)	\$620,482.88
165	Myles, Ronald (Myles Enterprises Inc)	\$596,504.36
166	N.P. 1300 LLC c/o Rudder Realty Corp	\$2,469,588.58
167	Nagel, Richard	\$89,076.50
168	Naiman, Marc (Robert Naiman Family LLC)	\$438,119.07
169	Naiman, Robert (Robert Naiman Family LLC)	\$438,119.07
170	Nanas, George (Six Realty Corp)	\$343,000.00
171	Narang, Amarjit	\$115,011.22
172	Nebgen, Marvin & Martene	\$472,022.83
173	Newton, William	\$3,357,806.47
174	Newton Bayard Limited Partnership c/o Sayyer Holdings LLC	\$4,242,662.27
175	Noelle Paullette Trust No. 1* JP Morgan Bank CO, Trustee	\$244,741.25
176	Noelle Paullette Trust No. 1* JP Morgan Bank CO, Trustee	\$80,557.67
177	Noelle Paullette Trust No. 1* JP Morgan Bank CO, Trustee	\$59,173.90
178	Noelle Paullette Trust No. 1* JP Morgan Bank CO, Trustee	\$20,434.01
179	Okazki, Eldon	\$2,187.68
180	Okazki, Eldon & Reg	\$475,652.34
181	Oredoson, Daniel	\$199,003.40
182	Otto, Logan & Margaret	\$543,984.13
183	Palmer, Joel (Capitol Reef Development LLC)	\$93,630.15
184	Panchevre, Samuel	\$353,928.26
185	Paparella, Cesidio	\$480,190.25
186	Patten, William	\$734,994.85
187	Pecunies, Ronald (Rep 775 Real Estate LLC)	\$250,000.00
188	Perez, Ramon & Olivia	\$139,060.98
189	Perkins, Alicia	\$19,980.00
190	Person, James & Ruth	\$89,464.52
191	Picarski, John & Deborah (Picarski Property Mgmt)	\$159,817.44
192	Picarski, John & Deborah (Picarski Property Mgmt)	\$232,755.34
193	Pignataro, Gaetano	\$246,972.81
194	Pista, Mark & Carol	\$6,061.99
195	Pionowski, Mark	\$85,045.27
196	Porras, Alicia	\$31,758.76
197	Prather, Charles	\$140,077.67
198	Pratt, Donna & Gareid	\$56,371.46
199	Quirk, Daniel (Quirk Inifinti Inc)	\$2,057,750.00
200	Rajabi, Abbas (Grande Investments LLC)	\$969,414.89
201	Ramsey, Brenda	\$258,764.05
202	Ramsey, Thomas	\$253,881.61
203	Richards, Alan	\$471,268.47
204	Roatch, Randy (Delta Enterprises Inc)	\$12,753.01
205	Root, David	\$309,681.09
206	Sagliocca, Marco (Mark Sagliocca Irrevocable Trust)	\$150,000.00
207	Sander, Stephen	\$438,690.36
208	Sandhu, Surindar	\$992,572.43
209	Schloss, Bonnie	\$335,142.71
210	Schneider, Alton & Eileen	\$968,390.00
211	Schneider, Alton & Eileen	\$337,908.62
212	Schwartz, Lee (Schwartz Assoc Realty of NY, 2006 Coney Island Ave)	\$524,453.84

**ATTACHMENT A
REDACTED**

	Name (Business Name)	Amount
213	Schwartz, Richard (2006 Coney Island Ave LLC)	\$574,453.84
214	Sedlin, Barbara & Elias (Samrose Properties LLC)	\$15,177.89
215	See, Gary & Bettie	\$218,850.58
216	Sieverts, John	\$60,050.16
217	Skidmore, Robert	\$161,244.40
218	Slyk, Michael (Jiltin of Meyers Lake LLC)	\$104,527.76
219	Smith, Sharon	\$686,100.00
220	Smith, William	\$293,266.09
221	Souza, Daniel	\$231,910.22
222	Spahn, Steven (Talon Land Company LLC)	\$441,133.39
223	Stinauer, Terri	\$7,200.00
224	Stretz, Steven	\$63,819.79
225	Suarez, Carlos	\$3,000.00
226	Suhwell, Sadi	\$607,028.66
227	Sweeney, John (Sweeneyland LLC)	\$84,042.71
228	Swope, Sandra	\$7,489.65
229	Tallides, Eleni (Eleni 31 LLC)	\$858,059.75
230	Tallides, Nicholas (Nicholas 31 LLC)	\$858,059.75
231	Tallides, Stevgies (31 Street Development LLC)	\$299,455.00
232	Thomas, James & Carolyn	\$351,904.82
233	Tolan, Jesse	\$23,771.12
234	Tolan, Jesse	\$26,413.60
235	Tolan, Jesse	\$91,443.23
236	Tolan, Jesse	\$20,904.01
237	Tolan, Jesse	\$8,832.49
238	Tomassetti, Dino c/o Nail Fuher & Associates LLP	\$216,241.24
239	Torline, Kathy	\$68,983.54
240	U.F.H. Apartments, Inc	\$434,845.14
241	U.F.H. Apartments, Inc	\$444,761.86
242	U.F.H. Apartments, Inc	\$298,566.17
243	U.F.H. Apartments, Inc	\$282,856.86
244	U.F.H. Apartments, Inc	\$295,486.91
245	Usher, Yuri	\$441,206.00
246	Vanoverborg, Mark (Mark & Sandra LTD)	\$1,103,849.87
247	Vaughan Realty LTD	\$311,499.98
248	Vista Enclave LTD (Woody Mann)	\$1,701,848.23
249	Walker, Fay	\$60,871.00
250	Wall, Jack	\$46,923.50
251	Ward, Hampton (Ward Enterprises LLC)	\$1,841,621.94
252	Waterman, Bradford (Char-Lo Timberlands)	\$365,000.00
253	Welch, Bernard (Welch & Pastoriza)	\$29,869.90
254	Welder, Raymond (Welder Exploration Production)	\$234,144.94
255	Whiting, Bruce	\$6,500.00
256	Whitlock, Audrey	\$84,172.75
257	Whitton, Michael	\$133,917.62
258	Willie, Cindy Sue (Willie Limited Partnership)	\$72,610.27
259	Winters, Terry	\$604,919.73
260	Zahos, Peter & Ramona	\$92,490.56
261	Zamora - Martinez, Ester McKenzie	\$44,931.45
262	Zeevi, Shmuel (Zahavi Zeevi Inc)	\$23,364.64
		\$128,892,575.97